Index to Volume 7

Title Index

Article Digests, Pamela J. Stephens	93, 306	183,
Closely Held Corporations: Craig W. Friedrich Family Feud Exception to Attribution in Light of Davis	277	
Compensation and Fringe Benefits: Marcus D. Grayck Noninsured Death Benefits for Employees—An Unintended Fringe Benefit of the Goldsmith Case Revenue Act of 1978 and Self-Insured Medical Reim-	163	
bursement Plans Transporting a Domestic Parent's Qualified Plan to a Foreign Subsidiary	70 381	
Consolidated Returns: Richard M. Horwood Subsidiary Liquidations	88	
Corporate Organizations and Reorganizations: Louis S. Freeman Restructuring as a Public Holding Company; Statutory Overlaps; Effect of Intercompany Distributions	283	
Corporate Payments Under Employee Death Benefit Contracts: Does M.S.D. Stand for Make Shift Deductions? Sheldon I. Banoff & Michael O. Hartz	264	
Corporate Tax Planning With Commodity Spreads, Richard B. Byars & Shelby D. Bennett	376	
Dividend Equivalency—Are the Tests Changing? Mary Sue Gately & James W. Pratt	53	
International Aspects of Dividend Relief, Charles E. Mc- Lure, Jr.,	137	
International Developments: William C. Gifford Allocation of Income Capital Structure of Foreign Subsidiaries	296 295	
Currency Gains and Losses Exercising Discretion on Inbound Transactions Intercompany Pricing and Section 482	399 74, 76,	

International Equipment Leasing	295
Investment in U.S. Property Regulations	395
Safe Haven Interest Rates Proposed Regulations	396
Treaty Developments	397
International Developments—Another View: Hugh J. Ault & Philip T. Kaplan Foreign Executives Working in the U.S.: The Com-	
munity Property Election	86
Nondiscrimination Clauses and State Taxation Social Security Totalization Agreement With the Fed-	82
eral Republic of Germany Treaty Limitations on U.S. Entity Classification Issues	85 78
[The] Judicially Expanded "F" Reorganization and Its Uncertain Operating Rules, Stephen Solomon	~ 24
Liquidations Involving Shareholder-Creditors—Tax Traps for the Unwary, Jonathan A. Brod	353
Multiple Surtax Exemption Planning for Related Closely Held Corporations, Robert B. Goldberg	3
Proposed Debt-Equity Regs: Potent New Standards for Characterizing Purported Debt, Andrew D. Pike	195
[The] Resurrection of a Dormant Doctrine: Continuity of Business Enterprise, Gilbert D. Bloom	315
[The] Short-Year Rule of Section 1561(b) and Corporate Liquidations: Apportionment of Income Tax Bracket	
Amounts, Jeffrey M. Johnstone	41
[The] Taxable Merger, Robert R. Tufts Tax Accounting: Eugene I. Krieger	342
Book-Tax Conformity Requirement of LIFO Method	
—The Insilco Decision	172
Prepaid Expenses and the One-Year Rule	298
Real Estate: Capital Gain vs. Ordinary Income	300
Shareholder Cancellation of Indebtedness	392
Tax Considerations for U.S. Corporations Using Finance Subsidiaries to Borrow Funds Abroad, A.J. Alex	
Gelinas	230
Treatment of Goodwill: Allocating a Lump-Sum Purchase Price Among Mixed Assets of a Going Business, Pa-	
tricia K. Ganier	111

Washington Tax Watch: H. Lawrence Fox & James K.	7
Jackson	205
Bankruptcy Tax Act	305
Hazardous Waste Disposal	67
Installment Sales	304
Major Tax Legislation—1980	181
[The] Operation and Effect of the Possessions Corpora-	
tion System of Taxation	65
Pending Legislation in the Ninety-Sixth Congress	303
Proposed Regulations Under Section 4943	69
Tax Legislation 1980	402
When Is a Redemption "Not Essentially Equivalent to a	
Dividend"? Kenneth Blumstein	99
	7
Author Index	
AULT, HUGH J. & KAPLAN, PHILIP T., International Developments—Another View:	
Foreign Executives Working in the U.S.: The Commu-	1
nity Property Election	86
Nondiscrimination Clauses and State Taxation	82
Social Security Totalization Agreement With the Fed-	
eral Republic of Germany	85
Treaty Limitations on U.S. Entity Classification	78
BANOFF, SHELDON I. & HARTZ, MICHAEL O., Corporate	
Payments Under Employee Death Benefits Con-	
tracts: Does M.S.D. Stand for Make Shift Deduc-	
tions?	264
BLOOM, GILBERT D., The Resurrection of a Dormant Doc-	
trine: Continuity of Business Enterprise	315
irine: Continuity of Business Emerprise	313
BLUMSTEIN, KENNETH, When Is a Redemption "Not Es-	
sentially Equivalent to a Dividend"?	99
BROD, JONATHAN A., Liquidations Involving Shareholder-	252
Creditors—Tax Traps for the Unwary	353
BYARS, RICHARD B. & BENNETT, SHELBY D., Corporate	
Tax Planning With Commodity Spreads	376
Fox, J. Lawrence & Jackson, James K., Washington Tax	

Bankruptcy Tax Act	305	
Hazardous Waste Disposal	67	
Installment Sales	304	
Major Tax Legislation—1980	181	
[The] Operation and Effect of the Possessions Corpora-		
tion System of Taxation	65	
Pending Legislation in the Ninety-Sixth Congress	303	
Proposed Regulations Under Section 4943	69	
Tax Legislation 1980	402	
FREEMAN, LOUIS S., Corporate Organizations and Reorganizations:		
Restructuring as a Public Holding Company; Statutory		
Overlaps; Effect of Intercompany Distributions	283	
FRIEDRICH, CRAIG W., Closely Held Corporations: Family Feud Exception to Attribution in Light of Davis	277	
	. 211	
GANIER, PATRICIA K., Treatment of Goodwill:		
Allocating a Lump-Sum Purchase Price Among Mixed		
Assets of a Going Business	111	
GATELY, MARY SUE & PRATT, JAMES W., Dividend Equivalency—Are the Tests Changing?	53	
GELINAS, A.J. ALEX, Tax Considerations for U.S. Corporations Using Finance Subsidiaries to Borrow Funds Abroad	230	
GIFFORD, WILLIAM C., International Developments:		
Allocation of Income	296	
Capital Structure of Foreign Subsidiaries	295	
Currency Gains and Losses	399	
Exercising Discretion on Inbound Transactions		178
Intercompany Pricing and Section 482	76,	179
International Equipment Leasing	295	
Investment in U.S. Property Regulations	395	
Safe Haven Interest Rates Proposed Regulations	396	
Treaty- Developments	397	
GOLDBERG, ROBERT B., Multiple Surtax Exemption Plan- ning for Related Closely Held Corporations	3	
GRAYCK, MARCUS D., Compensation and Fringe Benefits: Revenue Act of 1978 and Self-Insured Medical Reim-		
bursement Plans Noninsured Death Benefits for Employees—An Unin-	70	
tended Fringe Benefit of the Goldsmith Case	163	

Transporting a Domestic Parent's Qualified Plan to a Foreign Subsidiary	381	
HORWOOD, RICHARD M., Consolidated Returns: Subsidiary Liquidations	. 88	
JOHNSTONE, JEFFREY M., The Short-Year Rule of Section 1561(b) and Corporate Liquidations: Apportionment of Income Tax Bracket Amounts	41	
KRIEGER, EUGENE I., Tax Accounting: Book-Tax Conformity Requirement of LIFO Method —The Insilco Decision Prepaid Expenses and the One-Year Rule Real Estate: Capital Gain vs. Ordinary Income Shareholder Cancellation of Indebtedness	172 298 300 392	
McLure, Jr., Charles E., International Aspects of Dividend Relief	137	
PIKE, ANDREW D., Proposed Debt-Equity Regs: Potent New Standards for Characterizing Purported Debt	195	
SOLOMON, STEPHEN, The Judicially Expanded "F" Reorganization and Its Uncertain Operating Rules	25	
STEPHENS, PAMELA J., Article Digests	93, 306	183
TUFTS, ROBERT R., The Taxable Merger	342	

Index to Book Reviews

The Indirect Credit, Volume II, Elizabeth Owens and Ger-	
ald T. Ball, reviewed by James B. Fuller	185